

Act 249, Session Laws of Hawaii 2000, *Cigarette Stamp Tax Act*, established a mandatory cigarette stamp tax system.

The NEW 2001 FORM M-101, Cigarette Tax Stamp Bond, was not available in time for this CD. When it becomes available, you may download the 2001 Form M-101 from the Department's website at:

[http:// www.state.hi.us/tax/tax.html](http://www.state.hi.us/tax/tax.html)

You also may have the Form M-101 mailed to you by calling our forms request line at:

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